

Form

North Dakota Office of State Tax Commissioner

**ND-1 Individual income tax return 2005**

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your Social Security Number

400007727

Spouse's Social Security Number

400007728

Fill in if this is a
COMPOSITE RETURN☐ (CF)

Your name (First, MI, Last name)

Test L Livingwaters

If joint return, spouse's name (First, MI, Last name)

Isabel H Livingwaters

Mailing address

341 Ronald Rd

City

Hull

State

ND

Zip code

58343

► If fiscal year filer, enter fiscal year end:
(See page 9)

MM/DD/YYYY

► Fill in only if applicable: ☐ Amended
(See page 9) ☐ Extension

- A. Filing status used** on federal return: (Fill in only one)
- ☐ 1. Single ☐ 4. Head of household
- ☒ 2. Married filing jointly ☐ 5. Qualifying widow(er) with dependent child
- ☐ 3. Married filing separately - enter spouse's name ►

► Were you required to pay estimated federal income tax for 2005? (See page 9)

☐ Yes ☐ No

B. School district code: 45 - 001
(See page 17)

C. Income source code: 5
(See page 9)

US Dollars

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ

(SX) D 32,909.00

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ (If zero, see page 9 of instructions)

(SS) 1 13,509.00

Additions

- 2.** Lump-sum distribution from Federal Form 4972 (NA) 2
- 3.** Loss from pass-through entity subject to North Dakota's financial institution tax (Attach statement from entity) (NB) 3
- 4.** Adjustment to federal taxable income, if claiming planned gift credit (From Schedule PG, line 13) (NK) 4

5. Add lines 1, 2, 3, and 4

5 13,509.00

Subtractions

- 6.** Interest from U.S. obligations (Attach supporting statement) (SN) 6
- 7.** Net long-term capital gain exclusion (From worksheet on page 10 of instructions) (NC) 7 300.00
- 8.** Exempt income of a Native American (S4) 8
- 9.** Benefits received from U.S. Railroad Retirement Board (Attach copy of Form RRB-1099, RRB-1099-R, or both) (S5) 9
- 10.** Income from pass-through entity subject to North Dakota's financial institution tax (Attach statement from entity) (S6) 10 1,500.00
- 11.** Renaissance zone income exemption (Attach Schedule RZ) (S7) 11
- 12.** New or expanding business income exemption under N.D.C.C. ch. 40-57.1 (Attach supporting statement) (NH) 12
- 13.** National Guard/Reserve member federal active duty pay exclusion (Attach copy of mobilization orders) (NI) 13
- 14.** Nonresident only: Servicemembers Civil Relief Act adjustment (See page 11 of instructions) (NJ) 14
- 15.** Human organ donor expense deduction (Attach supporting statement) (NL) 15

16. North Dakota taxable income. Subtract lines 6 through 15 from line 5.
If less than zero, enter 0

(ND) 16 11,709.00

17. Tax. Enter the tax as explained below:

(SB) 17 247.00

- If **full-year resident**, enter amount from Tax Table on page 18 of instructions. If you have farm income, see page 12 of instructions.
- If **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 20.

North Dakota Office of State Tax Commissioner
2005 Form ND-1, page 2



US Dollars

18. Enter your **tax** from line 17 of page 1 18 **247.00**

Credits

19. Credit for income tax paid to another state
(Attach Schedule CR) (SD) 19

20. Family member care credit (Attach Schedule FC) (S2) 20

21. Renaissance zone credit (Attach Schedule RZ) (S3) 21

22. Ag commodity investment credit (from worksheet on page 11
of instructions) (Attach copy of investment reporting form) (NE) 22

23. Seed capital investment credit (from worksheet on page 12
of instructions) (Attach copy of investment reporting form) (NG) 23

24. Credit for planned gift to qualified North Dakota nonprofit
organization. (From Schedule PG, line 7) (NM) 24

25. Credit for biodiesel fuel supplier (Attach supporting statement) (NN) 25

26. Credit for biodiesel fuel seller (Attach supporting statement) (NO) 26

27. **Net tax liability.** Subtract lines 19 through 26 from line 18. **If less than zero, enter 0** (SE) 27 **247.00**

Withholding and/or tax already paid

28. North Dakota withholding (Attach supporting W-2s and 1099s) (SF) 28

29. Estimated tax paid, including extension payment on
Form 400-EXT and overpayment applied from 2004 return (S&) 29 **200.00**

30. Total payments. Add lines 28 and 29 30 **200.00**

Refund

31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result;
otherwise, go to line 36. **If result is less than \$5.00, enter 0** (SG) 31

32. Amount of line 31 that you want applied to your 2006
estimated tax (SQ) 32

33. Amount of line 31 that you wish to contribute to the Watchable
Wildlife Fund (SP) 33

34. Amount of line 31 that you wish to contribute to the Trees
For ND Program Trust Fund (SW) 34

35. **Refund.** Subtract lines 32 through 34 from line 31. **If result is less than \$5.00, enter 0** (SR) 35

To **direct deposit** your
refund, complete items a, b,
and c. (See page 15.)

a. Routing number:

b. Account number:

c. Type of account:

☐ Checking

☐ Savings

Tax Due

36. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result.
If result is less than \$5.00, enter 0 (SZ) 36 **47.00**

37. Amount that you wish to contribute to the Watchable
Wildlife Fund (but only if there is a tax due on line 36) (SU) 37

38. Amount that you wish to contribute to the Trees For ND
Program Trust Fund (but only if there is a tax due on line 36) (SY) 38

39. **Balance due.** Add lines 36, 37, 38, and, if applicable, line 40.
Pay to: **ND State Tax Commissioner** 39 **47.00**

40. Interest on underpaid estimated tax from Form 400-UT (SO) 40

I declare under the penalties of North Dakota Century Code §12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. **Privacy Act** - see inside front cover of booklet.

| | | |
|----------------------------|--------------|---------------------------|
| Your signature | Date | Your daytime phone number |
| Spouse's signature | Date | |
| Signature of paid preparer | EIN/SSN/PTIN | Date |

OPR ☐

Tax Department use only

▶ Attach a copy of your 2005 federal income tax return
▶ Do not file a photocopy of this specially-colored return
▶ Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave.,
Dept. 127, Bismarck, ND 58505-0550

**ND-1FA****Calculation of tax under 3-year averaging
method for elected farm income****2005****Attach to Form ND-1****Please type or print in black or blue ink. Enter one letter or number in each box.**

Your name as shown on Form ND-1

Your social security number

Test L Livingwaters

400-00-7727

► See instructions to this schedule to see if you are eligible to use it**US Dollars**

| | | |
|---|-----------|--|
| 1. North Dakota taxable income from Form ND-1, line 16 | 1 | 11,709.00 |
| 2. Elected farm income from your 2005 Schedule J (Form 1040), line 2. If this amount includes a net long-term capital gain, see instructions. Do not enter more than the amount on line 1 | 2 | 7,500.00 |
| 3. Subtract line 2 from line 1 | 3 | 4,209.00 |
| 4. Tax on the amount on line 3 from Tax Table on page 18 of 2005 Form ND-1 instructions | 4 | 89.00 |
| 5. If you used Schedule ND-1FA to figure your tax for: | | |
| <ul style="list-style-type: none"> ● 2004, enter amount from your 2004 Schedule ND-1FA, line 11. ● 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 15. ● 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 3. | | <i>If line 5 is zero or less, see instructions.</i> |
| Otherwise, enter amount from 2002 Form ND-1, line 13, OR from 2002 Form ND-2, Tax Computation Schedule, line 1. | 5 | 5,376.00 |
| 6. Divide the amount on line 2 by 3.0 | 6 | 2,500.00 |
| 7. Add lines 5 and 6. <i>If less than zero, enter zero</i> | 7 | 7,876.00 |
| 8. If you used Form ND-1 for 2002, figure the tax on the amount on line 7 using the 2002 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions | 8 | 165.00 |
| 9. If you used Schedule ND-1FA to figure your tax for: | | |
| <ul style="list-style-type: none"> ● 2004, enter amount from your 2004 Schedule ND-1FA, line 15. ● 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 3. | | <i>If line 9 is zero or less, see instructions.</i> |
| Otherwise, enter amount from 2003 Form ND-1, line 14, OR from 2003 Form ND-2, Tax Computation Schedule, line 1. | 9 | 4,688.00 |
| 10. Enter amount from line 6 | 10 | 2,500.00 |
| 11. Add lines 9 and 10. <i>If less than zero, enter negative number</i> | 11 | 7,188.00 |
| 12. If you used Form ND-1 for 2003, figure the tax on the amount on line 11 using the 2003 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions | 12 | 151.00 |
| 13. If you used Schedule ND-1FA to calculate your tax for 2004, enter the amount from 2004 Schedule ND-1FA, line 3. Otherwise, enter amount from 2004 Form ND-1, line 14, OR from 2004 Form ND-2, Tax Computation Schedule, line 1 | | <i>If line 13 is zero or less, see instructions.</i> |
| | 13 | 3,700.00 |
| 14. Enter amount from line 6 | 14 | 2,500.00 |
| 15. Add lines 13 and 14. <i>If less than zero, enter negative number</i> | 15 | 6,200.00 |
| 16. If you used Form ND-1 for 2004, figure the tax on the amount on line 15 using the 2004 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions | 16 | 131.00 |
| 17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule | 17 | 536.00 |



18. Enter the amount from page 1, line 17 -----

18 536.00

19. If you used Schedule ND-1FA to figure your tax for:

- 2004, enter amount from your 2004 Schedule ND-1FA, line 12.
- 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 16.
- 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2002 Form ND-1, line 14 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2002 Form ND-2, Tax Computation Schedule, line 2.

19 113.00

20. If you used Schedule ND-1FA to figure your tax for:

- 2004, enter amount from your 2004 Schedule ND-1FA, line 16.
- 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2003 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2002 Form ND-2, Tax Computation Schedule, line 2.

20 98.00

21. If you used Schedule ND-1FA to figure your tax for 2004, enter amount from 2004 Schedule ND-1FA, line 4. Otherwise, enter amount from 2004 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2004 Form ND-2, Tax Computation Schedule, line 2. -----

21 78.00

22. Add lines 19, 20, and 21 -----

22 289.00

23. Subtract line 22 from line 18. If you are filing your return as a:

- **Full-year resident**, enter the amount from this line on Form ND-1, line 17.
- **Full-year nonresident or part-year resident**, enter the amount from this line on Schedule ND-1NR, line 19.

(F1) 23 247.00

► **Caution:** If you are filing as a **full-year resident**, the tax on line 23 above may be higher than the tax calculated without the use of this schedule. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax calculated on it.

If you are filing as a **full-year nonresident** or **part-year resident**, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on Schedule ND-1NR, line 19, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.